

CARSON CITY AUDIT COMMITTEE
Minutes of the May 9, 2019 Meeting
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A regular meeting of the Carson City Audit Committee was scheduled for 1:00 p.m. on Thursday, May 9, 2019 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Stephen Ferguson
Vice Chairperson Michael Bertrand
Member Lori Bagwell
Member Ernie Mayhorn
Member Betsy Strasburg

STAFF: Nancy Paulson, City Manager
Sheri Russell, Chief Financial Officer
Todd Reese, Deputy District Attorney
Kathleen King, Chief Deputy Clerk

NOTE: A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the Clerk, during the meeting, are part of the public record. These materials are available for review, in the Clerk's Office, during regular business hours.

1 - 2. CALL TO ORDER AND ROLL CALL (1:02:40) - Chairperson Ferguson called the meeting to order at 1:02 p.m. Ms. King called the roll; a quorum was present.

3. PUBLIC COMMENTS (1:03:01) - Chairperson Ferguson entertained public comment; however, none was forthcoming.

4. POSSIBLE ACTION ON APPROVAL OF MINUTES - January 29, 2019 (1:03:37) - Chairperson Ferguson introduced this item, and entertained a motion. **Member Bagwell moved to approve the minutes. Vice Chairperson Bertrand seconded the motion. Motion carried 5-0.**

5. POSSIBLE ACTION ON ADOPTION OF AGENDA (1:04:20) - Chairperson Ferguson entertained modifications to the agenda; however, none were forthcoming.

6. PUBLIC MEETING ITEMS:

6(A) DISCUSSION AND POSSIBLE ACTION REGARDING THE MONITORING, REVIEW, AND CLOSURE OF INTERNAL AUDIT FINDINGS AND / OR RECOMMENDATIONS INCLUDED IN THE AUDIT FINDINGS TRACKING REPORT, AND TO PROVIDE A RECOMMENDATION TO THE BOARD OF SUPERVISORS TO CLOSE COMPLETED FINDINGS AND / OR RECOMMENDATIONS (1:04:40) - Chairperson Ferguson introduced this item. Ms. Russell described a format change to the tracking report, and presented the agenda materials. Ms. Russell responded to questions and discussion followed. No formal action was taken.

6(B) PRESENTATION BY EIDE BAILLY REPRESENTATIVE(S) ON FIRE DEPARTMENT OVERTIME AGREED-UPON PROCEDURES FOR THE AUDIT COMMITTEE'S CONSIDERATION; DISCUSSION AND POSSIBLE ACTION TO PROVIDE RECOMMENDATION TO THE BOARD OF SUPERVISORS (1:08:55) - Chairperson Ferguson introduced this item, and Dan Carter, of Eide Bailly, presented the agenda materials. Mr. Carter, Fire

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Chief Sean Slamon, and Ms. Russell responded to questions of clarification, and extensive discussion followed. Chairperson Ferguson expressed appreciation to Mr. Carter and Chief Slamon, and entertained public comment. When no public comment was forthcoming, Chairperson Ferguson entertained a motion. **Member Bagwell moved to accept the report, as amended, from Eide Bailly and to direct staff to work on the recommendations provided. Vice Chairperson Bertrand seconded the motion. Motion carried 5-0.**

6(C) PRESENTATION BY EIDE BAILLY ON TEMPORARY STAFFING AGREED-UPON PROCEDURES FOR THE AUDIT COMMITTEE'S CONSIDERATION; DISCUSSION AND POSSIBLE ACTION TO PROVIDE RECOMMENDATION TO THE BOARD OF SUPERVISORS (1:38:52) - Chairperson Ferguson introduced this item, and Dan Carter, of Eide Bailly, presented the agenda materials. Mr. Carter and Ms. Russell responded to questions of clarification, and extensive discussion ensued. Chairperson Ferguson entertained additional questions or comments of the committee members and of the public and, when none were forthcoming, a motion. **Member Mayhorn moved to accept the report by Eide Bailly on temporary staffing, as presented. Member Strasburg seconded the motion. Motion carried 5-0.**

6(D) DISCUSSION AND POSSIBLE ACTION TO IDENTIFY, DISCUSS, AND PROVIDE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS ON PROJECTS TO BE PERFORMED BY THE INTERNAL AUDITOR FOR THE PERIOD ENDING JUNE 30, 2020 (2:07:31) - Chairperson Ferguson introduced this item, and Dan Carter, of Eide Bailly, provided an overview of discussion which took place at the January committee meeting. Ms. Russell responded to questions of clarification, and discussion took place regarding possible audit projects. No formal action was taken.

6(E) DISCUSSION REGARDING DATES FOR THE NEXT MEETING OF THE AUDIT COMMITTEE (2:26:33) - Chairperson Ferguson introduced this item. Following discussion, consensus of the committee was to schedule the next meeting for 1:00 p.m. on Thursday, August 8th.

7. PUBLIC COMMENT (2:30:48) - Chairperson Ferguson entertained public comment; however, none was forthcoming.

8. ACTION TO ADJOURN (2:31:03) - Chairperson Ferguson adjourned the meeting at 2:31 p.m.

The Minutes of the May 9, 2019 Carson City Audit Committee meeting are so approved this 9th day of September, 2019.

STEPHEN FERGUSON, Chair